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Serial No. 09/964,191  
Docket No. 29288.2700

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4/30/07

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
PATENT

Inventors:	Isao KAKUHARI, et al.	Docket No.:	29288.2700
Assignee:	MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.		
Serial No.:	09/964,191	Confirmation No.:	1298
Filing Date:	September 26, 2001	Examiner:	Daniel R. Sellers
TITLE:	SIGNAL PROCESSING DEVICE AND RECORDING MEDIUM	Art Unit:	2615

AMENDMENT AND REPLY

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Commissioner:

In reply to the final Office Action dated January 25, 2007, of which this Reply is filed within three-months, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 8 of this paper.